

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> <div style="text-align: center; padding: 5px;"> CITY OF MOUNT AYR, IOWA DUE: December 1, 2016 </div>		<div style="text-align: center;"> 16208000800000 Mount Ayr City Clerk 200 South Taylor Street Mount Ayr, Iowa 50854 </div> <div style="text-align: center; font-size: small; margin-top: 10px;"> (Please correct any error in name, address, and ZIP Code) </div>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	598,945		598,945	616,788
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	598,945		598,945	616,788
Delinquent property taxes	0		0	
TIF revenues	47,256		47,256	47,052
Other city taxes	173,029	0	173,029	190,157
Licenses and permits	6,225	0	6,225	6,050
Use of money and property	47,798	0	47,798	55,100
Intergovernmental	460,472	136,570	597,042	2,745,895
Charges for fees and service	49,462	1,320,734	1,370,196	1,369,750
Special assessments	0	0	0	0
Miscellaneous	8,806	0	8,806	30,004
Other financing sources	297,978	170,000	467,978	497,216
Total revenues and other sources	1,689,971	1,627,304	3,317,275	5,558,012
Expenditures and Other Financing Uses				
Public safety	323,560	0	323,560	366,646
Public works	168,066	0	168,066	346,000
Health and social services	0	0	0	0
Culture and recreation	198,601	0	198,601	205,146
Community and economic development	93,755	0	93,755	164,493
General government	190,464	0	190,464	214,694
Debt service	390,618	0	390,618	390,618
Capital projects	902,038	0	902,038	1,018,000
Total governmental activities expenditures	2,267,102	0	2,267,102	2,705,597
Business type activities	0	1,578,483	1,578,483	3,591,821
Total ALL expenditures	2,267,102	1,578,483	3,845,585	6,297,418
Other financing uses, including transfers out	367,978	100,000	467,978	497,216
Total ALL expenditures/And other financing uses	2,635,080	1,678,483	4,313,563	6,794,634
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-945,109	-51,179	-996,288	-1,236,622
Beginning fund balance July 1, 2015	2,004,755	508,871	2,513,626	2,388,777
Ending fund balance June 30, 2016	1,059,646	457,692	1,517,338	1,152,155
Note - These balances do not include \$ <u>0</u> held in non-budgeted internal service funds; \$ <u>0</u> held in Pension Trust Funds; \$ <u>0</u> held in Private Purpose Trust funds and \$ <u>0</u> held in agency funds which were not budgeted and are not available for city operations.				
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted November 3, 2016		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Pamella Poore		Telephone \longrightarrow	Area Code 641	Number 464-2402
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF MOUNT AYR						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Indicate by entering an X in the appropriate box on this sheet ONLY															
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	354,006	82,065		162,874			598,945			598,945	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	354,006	82,065		162,874	0		598,945		T01	598,945	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	354,006	82,065		162,874	0	0	598,945			598,945	6			
7	TIF revenues			47,256				47,256		T01	47,256	7			
8	Other city taxes														
8	Utility tax replacement excise taxes							0		T15	0	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax	27,892						27,892		T19	27,892	13			
14	Other local option taxes		145,137					145,137		T09	145,137	14			
15	TOTAL OTHER CITY TAXES	27,892	145,137	0	0	0	0	173,029	0		173,029	15			
16	Section B - LICENSES AND PERMITS	6,225						6,225		T29	6,225	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	16						16		U20	16	18			
19	Rents and royalties	13,342	26,965					40,307		U40	40,307	19			
20	Other miscellaneous use of money and property	7,475						7,475		U20	7,475	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	20,833	26,965	0	0	0	0	47,798	0		47,798	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants		70,580					70,580		B50	70,580	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	70,580	0	0	0	0	70,580	0		70,580	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MOUNT AYR						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		208,972					208,972		C46	208,972	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	30,723	7,143		14,713			52,579	497	C89	53,076	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0	136,073	C89	136,073	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	7,431	1,728		3,330			12,489		C89	12,489	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	38,154	217,843	0	18,043	0	0	274,040	136,570		410,610	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	44,419						44,419		D89	44,419	64				
65	Township contributions	43,656						43,656		D89	43,656	65				
66	Fire/EMT service							0		D89	0	66				
67	Revolving Loan Payments	5,677						5,677		D89	5,677	67				
68	Fire Dept Special Projects Grant	3,000						3,000			3,000	68				
69	Park & Recreation Grants	12,100	7,000					19,100			19,100	69				
70	Total local grants and reimbursements	108,852	7,000	0	0	0	0	115,852	0		115,852	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	147,006	295,423	0	18,043	0	0	460,472	136,570		597,042	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	467,462	A91	467,462	73				
74	Sewer							0	606,468	A80	606,468	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage							0	208,361	A81	208,361	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MOUNT AYR						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	38,443	A80	38,443	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	40,713						40,713		A61	40,713	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Refunds	8,749						8,749			8,749	103				
104	TOTAL CHARGES FOR SERVICE	49,462	0	0	0	0	0	49,462	1,320,734		1,370,196	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	5,686	2,182					7,868		U99	7,868	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	938						938		U30	938	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	6,624	2,182	0	0	0	0	8,806	0		8,806	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MOUNT AYR						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	612,048	551,772	47,256	180,917	0	0	1,391,993	1,457,304		2,849,297	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	81,633	6,000		179,890			267,523	170,000		437,523	127				
128	Internal TIF loans and transfers in				30,455			30,455			30,455	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	81,633	6,000	0	210,345	0	0	297,978	170,000		467,978	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	693,681	557,772	47,256	391,262	0	0	1,689,971	1,627,304		3,317,275	132				
133												133				
134	Beginning fund balance July 1, 2015	507,205	493,956	2,396	41,355	959,843		2,004,755	508,871		2,513,626	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,200,886	1,051,728	49,652	432,617	959,843	0	3,694,726	2,136,175		5,830,901	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
146												146				
147												147				
148												148				
149												149				
150												150				
151												151				
152												152				
153												153				
154												154				
155												155				
156												156				
157												157				
158												158				
159												159				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF MOUNT AYR						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
1	Section A — PUBLIC SAFETY											1				
2	Police department/Crime prevention — Current operation	140,410	40,587					180,997		E62	180,997	2				
3	Purchase of land and equipment	32,249						32,249		G62	32,249	3				
4	Construction							0		F62	0	4				
5	Jail — Current operation							0		E04	0	5				
6	Purchase of land and equipment							0		G04	0	6				
7	Construction		72,568					72,568		F04	72,568	7				
8	Emergency management — Current operation							0		E89	0	8				
9	Purchase of land and equipment							0		G89	0	9				
10	Flood control — Current operation		1,206					1,206		E59	1,206	10				
11	Purchase of land and equipment							0		G59	0	11				
12	Construction							0		F59	0	12				
13	Fire department — Current operation	27,858						27,858		E24	27,858	13				
14	Purchase of land and equipment	4,084						4,084		G24	4,084	14				
15	Construction							0		F24	0	15				
16	Ambulance — Current operation							0		E32	0	16				
17	Purchase of land and equipment							0		G32	0	17				
18	Building inspections — Current operation							0		E66	0	18				
19	Purchase of land and equipment							0		G66	0	19				
20	Construction							0		F66	0	20				
21	Miscellaneous protective services — Current operation							0		E66	0	21				
22	Purchase of land and equipment							0		G66	0	22				
23	Construction							0		F66	0	23				
24	Animal control — Current operation	126						126		E32	126	24				
25	Purchase of land and equipment							0		G32	0	25				
26	Construction							0		F32	0	26				
27	Other public safety — Current operation	4,472						4,472		E89	4,472	27				
28	Purchase of land and equipment							0		G89	0	28				
29								0			0	29				
30								0			0	30				
31								0			0	31				
32								0			0	32				
33								0			0	33				
34								0			0	34				
35								0			0	35				
36								0			0	36				
37								0			0	37				
38								0			0	38				
39								0			0	39				
40	TOTAL PUBLIC SAFETY	209,199	114,361		0	0	0	323,560			323,560	40				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF MOUNT AYR		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	78,488	28,637					107,125		E44	107,125	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		43,369					43,369		E44	43,369	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	17,572						17,572		E01	17,572	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	96,060	72,006		0	0	0	168,066			168,066	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF MOUNT AYR		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MOUNT AYR		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	33,096	3,808					36,904		E52	36,904	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	915						915		E61	915	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	45,472	378					45,850		E61	45,850	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction	1,935						1,935		F61	1,935	129
130	Recreation — Current operation	54,904	2,667					57,571		E61	57,571	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	20,520						20,520		E03	20,520	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium		34,906					34,906		E61	34,906	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	156,842	41,759		0	0	0	198,601			198,601	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	3,056						3,056		E89	3,056	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		74,020					74,020		E50	74,020	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			16,679				16,679		E89	16,679	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	3,056	74,020	16,679	0	0	0	93,755			93,755	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MOUNT AYR		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	12,550	978					13,528		E29	13,528	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	45,744	25,945					71,689		E23	71,689	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	10,079						10,079		E25	10,079	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	20,032						20,032		E31	20,032	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	75,136						75,136		E89	75,136	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	163,541	26,923	0	0	0	0	190,464			190,464	176
177	Section G — DEBT SERVICE				390,618			390,618			390,618	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	390,618	0	0	390,618			390,618	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Street Improvement Project					899,538		899,538			899,538	184
185								0			0	185
186	Streetscape/Signage Project					2,500		2,500			2,500	186
187	Subtotal Regular Capital Projects	0	0			902,038	0	902,038			902,038	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	902,038	0	902,038			902,038	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	628,698	329,069	16,679	390,618	902,038	0	2,267,102			2,267,102	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MOUNT AYR		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								542,624	E91	542,624	198
199	Purchase of land and equipment									G91	0	199
200	Construction							928		F91	928	200
201	Sewer and sewage disposal — Current operation							584,286		E80	584,286	201
202	Purchase of land and equipment									G80	0	202
203	Construction							78,725		F80	78,725	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation							198,311		E81	198,311	216
217	Purchase of land and equipment							100,000		G81	100,000	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation							73,609		E80	73,609	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MOUNT AYR		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,578,483		1,578,483	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	628,698	329,069	16,679	390,618	902,038	0	2,267,102	1,578,483		3,845,585	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	146,504	191,019					337,523	100,000		437,523	255
256	Internal TIF loans/repayments and transfers out			30,455				30,455			30,455	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	146,504	191,019	30,455	0	0	0	367,978	100,000		467,978	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	775,202	520,088	47,134	390,618	902,038	0	2,635,080	1,678,483		4,313,563	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted	224,687	531,640	2,518	41,999	57,805		858,649			858,649	264
265	Committed							0			0	265
266	Assigned	84,266						84,266			84,266	266
267	Unassigned	116,731						116,731			116,731	267
268	Total Governmental	425,684	531,640	2,518	41,999	57,805	0	1,059,646			1,059,646	268
269	Proprietary								457,692		457,692	269
270	Total ending fund balance June 30, 2016	425,684	531,640	2,518	41,999	57,805	0	1,059,646	457,692		1,517,338	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,200,886	1,051,728	49,652	432,617	959,843	0	3,694,726	2,136,175		5,830,901	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF MOUNT AYR Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$ 0				Highways.....		L44 \$ 0	
Health.....		M32 0				All other.....		L89 \$ 0	
Highways.....		M44 0							
Transit subsidies.....		M94 0							
Libraries.....		M52 0							
Police protection.....		M62 0							
Sewerage.....		M80 0							
Sanitation.....		M81 0							
All other.....		M89 \$ 0							

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
						Amount - Omit cents			
Total salaries and wages paid.....						Z00 \$		405,005	

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$ 40,723	29U \$	39U \$ 12,332	49U \$	49U \$	49U \$ 28,391	49U \$	I91 \$	2,020
2. Sewer utility	19U 1,760,000	29U 900,000	39U 135,000	49U	49U	49U 2,525,000	49U	I89	46,200
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. 2010 Refunding	19U 265,000	29U	39U 95,000	49U 170,000	49U	49U	49U	I89	8,633
10. 2013 Refunding	19U 720,000	29U	39U 60,000	49U 660,000	49U	49U	49U	I89	16,640
11. SRF, Booster Station	19U 304,023	29U	39U 16,000	49U	49U	49U 288,023	49U	I89	6,080
12. 2014 Street Improvements	19U 1,070,000	29U	39U 195,000	49U 875,000	49U	49U	49U	I89	15,345
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	4,159,746	900,000	513,332	1,705,000	0	2,841,414	0		94,918
B. Short-term debt		Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$	58,738				
Outstanding as of JUNE 30, 2016				64V \$	72,523				

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014					Amount - Omit cents	
			\$	66,502,405	x .05 = \$	3,325,120

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016						
Type of asset	Amount - Omit cents					
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01	W31	W61			
	\$	\$		1,517,338	1,517,338	
REMARKS						V98